1202. In the case of two yarn merchants, their licenses were cancelled for violating the conditions of their licenses. In the case of an iron merchant, the quota allotted to him was cancelled, while in another the quota was reduced.

1203. On completion of preliminary enquiries, charges were framed against one Superintendent of an Occupational Institute of the status of a Superintending Engineer, one Head of a Department, one Assistant Engineer, one Accounts Officer of the Electrical Department, two Personal Assistants of the Medical Department, one Medical Officer and one Assistant Medical Officer of Health Units, one Assistant Surgeon (Grade I), one Assistant Surgeon (Grade II), one Steward and 2 Accountants and one Clerk of the Medical Department, one Inspector of Schools, three Agricultural Inspectors, one Sheristedar, 2 Revenue Inspectors, 3 Shanbhogues, 3 Patels and one Clerk of the Revenue Department, 2 Police Inspectors, 5 Sub-Inspectors, two Daffedars, 4 Police Constables, one District Weaving Supervisor, one Lecturer of Technological Institute, one Clerk of P.W.D. and 2 Depot Clerks.

(x) Efficiency Audit.

1204. During the year, 67 inspections of Government offices of several departments including 10 Taluk Offices, 3 Excise Offices, 12 Sales-Tax Offices, and other institutions were conducted. The working of the Mysore Entertainment Tax Act of 1932 was examined in 6 Districts. The accounts of the several cinema theatres were obtained and audited. The Branch also conducted several surprise inspections. During the course of inspections, several irregularities, such as non-booking of demands, short-levy of assessment, delay in the disposal of appeals, improper maintenance of accounts, misappropriation of public funds, non-recovery of enhanced rates on excisable articles and short-recovery of entertainment tax by the proprietors of several cinemas were noticed.

1205. The inspections disclosed a number of cases of leakages and loss of revenue due to Government amounting to Rs. 32,549. The concerned officers have been addressed to take action for effecting recoveries and for fixing responsibility for leakages or loss.

MISCELLANEOUS

1206. Among the more important matters investigated or enquired into are cases of misuse of foodgrains, misappropriation of Government money, misuse of Government materials and of Rural Development funds and other grants.

1207. The Branch conducted the inspection of the Office of the Assistant Director of Agriculture, Mysore, where it was noticed that advances to officials from out of the imprest amount were made contrary to rules. This irregularity was brought to the notice of the Director of Agriculture for necessary action.

1208. During the course of the audit of the accounts of the Multi-purpose Co-operative Seciety, Yediyur, it was noticed that the accounts were not properly maintained and that there was shortage of foodgrains and cash. Pending further enquiry into the matter by the Deputy Commissioner, the concerned official was kept under suspension.

1209. A surprise inspection of the Vijayapur Sales Depot revealed shortage in foodgrains and misappropriation of Government money. The services of the official responsible were terminated and further enquiry by the Deputy Commissioner has been taken up.

1210. The inspection of accounts of the Entertainment Tax in several districts was taken up for the first time during the year. Loss of revenue on an extensive scale was observed in all the cases. There was practically no inspection work done by local officers. This fact was brought to the notice of Government and the Deputy Commissioners of Districts are being addressed to remedy the defects and to recover the shortages.

1211. The audit staff of the Efficiency Audit Branch also assisted the Anti-Corruption Branch in several inspections and enquiries, during the period of which mention may be made of the audit of accounts of the Body Guards, Mysore.

1212. Cases in which serious irregularities were noticed during the inspections were brought to the notice of Governments and notes of inspections were sent to the Heads of Departments and Deputy Commissioners of Districts for taking necessary action.